

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

UNITED STATES OF AMERICA)	
)	DOCKET NO.
v.)	
)	FACTUAL BASIS
PETER ANTHONY THOMAS)	
_____)	

NOW COMES the United States of America, by and through Dena J. King, United States Attorney for the Western District of North Carolina, and hereby files this Factual Basis in support of the plea agreement filed simultaneously in this matter.

This Factual Basis is filed pursuant to Local Criminal Rule 11.2 and does not attempt to set forth all of the facts known to the United States at this time. By their signatures below, the parties expressly agree that there is a factual basis for the guilty plea(s) that the defendant will tender pursuant to the plea agreement, and that the facts set forth in this Factual Basis are sufficient to establish all of the elements of the crime(s). The parties agree not to object to or otherwise contradict the facts set forth in this Factual Basis.

Upon acceptance of the plea, the United States will submit to the Probation Office a "Statement of Relevant Conduct" pursuant to Local Criminal Rule 32.4. The defendant may submit (but is not required to submit) a response to the Government's "Statement of Relevant Conduct" within seven days of its submission. The parties understand and agree that this Factual Basis does not necessarily represent all conduct relevant to sentencing. The parties agree that they have the right to object to facts set forth in the presentence report that are not contained in this Factual Basis. Either party may present to the Court additional relevant facts that do not contradict facts set forth in this Factual Basis.

1. PETER ANTHONY THOMAS was a resident of Charlotte, North Carolina and Miami, Florida. He was the owner of Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC, which operated as sports-themed bar/restaurant/lounges in Charlotte, North Carolina. THOMAS also owned several other bars, restaurants, and lounges in Florida and Maryland, including Bar One Miami Beach LLC and Bar One Baltimore LLC.

2. Between 2017 and 2022, THOMAS caused Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC, to collect more than \$640,000 in trust fund taxes from the wages of their employees, but THOMAS did not pay over these taxes to the Internal Revenue Service ("IRS"). In addition, between 2021 and 2023, THOMAS caused Bar One Miami Beach LLC and Bar One Baltimore to collect more than \$1.1 million in trust fund taxes from the wages of their employees, but THOMAS did not pay over these taxes to the IRS. In total, between 2017 and 2023, THOMAS caused Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, PT Media, LLC, Bar One Miami Beach LLC, and Bar One Baltimore to

fail to pay over more than \$2.5 million in employment taxes, including more than \$1,740,000 in trust fund taxes from the wages of their employees.

3. Instead of paying the trust fund taxes that were due on behalf of Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC, THOMAS used the trust fund taxes for other purposes, including cash withdrawals, travel, real estate purchases, and retail purchases. THOMAS also caused more than \$2.9 million to be transferred between Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, PT Media, LLC, Bar One Miami Beach, LLC, and Bar One Baltimore, LLC.

4. Through Club One CLT, LLC, THOMAS operated ClubONE, a nightclub and bar located at 950 North Carolina Music Factory Boulevard, Charlotte, North Carolina. THOMAS made all the business decisions for ClubONE. Club One CLT, LLC was incorporated with the North Carolina Secretary of State ("NCSOS") on or about December 14, 2015, with THOMAS identified as the Registered Agent. Club One CLT, LLC was administratively dissolved by the NCSOS on or about February 2, 2017, for failing to file its 2016 annual report. ClubONE was in operation until approximately September 2019.

5. Club One CLT, LLC failed to file Forms 941 or pay over employment taxes for all four quarters of 2017. As a result, in or about 2018, the IRS assessed employment taxes and penalties for all four quarters of 2017.

6. THOMAS was the owner of Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC, which in turn, operated sports One Charlotte, also known as Sports One Bar and Lounge ("Sports One Bar and Lounge"), a bar, restaurant, and lounge located at 521 North College Street, Charlotte, North Carolina. THOMAS made all the business decisions for Sports One Bar and Lounge. Sports One Bar and Lounge was in operation until approximately Fall of 2022.

7. Sports ONE, Inc. was incorporated with the NCSOS on or about April 10, 2013, with THOMAS identified as the Chief Executive Officer ("CEO"), "Incorporator," and "Organizer/Managing Member." Sports ONE, Inc. was administratively dissolved by the NCSOS on or about June 24, 2019, for failing to file its 2018 annual report.

8. Sports ONE, Inc. failed to file Forms 941 or pay over employment taxes for all four quarters of 2017. As a result, in or about 2018, the IRS assessed employment taxes and penalties for all four quarters of 2017.

9. Sports ONE CLT LLC was incorporated with the NCSOS on or about March 17, 2014, with THOMAS identified as an Organizer, owner, and managing member. Sports ONE CLT LLC was administratively dissolved by the NCSOS on or about February 28, 2018, for failing to file its 2017 annual report.

10. PT Media, LLC was incorporated with the NCSOS on or about August 23, 2019. E.T. and T.B. were identified as the two organizers. PT Media was administratively dissolved by the NCSOS on or about April 27, 2023, for failing to file its 2022 annual report.

11. THOMAS exercised control over Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC's business and financial affairs by, among other acts, having signature authority on, and control over, bank accounts, deciding which bills were paid, hiring and firing employees, negotiating contracts, and signing tax returns. THOMAS was a responsible person for collecting trust fund taxes and accounting for employment taxes by filing Forms 941 with the IRS and paying over to the IRS the employment taxes for Club One CLT, LLC, Sports ONE, Inc., Sports ONE CLT LLC, and PT Media, LLC's employees.

12. THOMAS was a person required to collect, account for on quarterly Forms 941, and pay over to the Internal Revenue Service on behalf of PT Media, LLC, the trust fund taxes imposed on its employees by the Internal Revenue Code.

13. On or about July 31, 2021, in the Western District of North Carolina and elsewhere, THOMAS, did willfully fail to pay over to the IRS the trust fund taxes due and owing to the IRS on behalf of the employees of PT Media, LLC for the quarter ending June 30, 2021.

DENA J. KING
UNITED STATES ATTORNEY


Caryn Finley
ASSISTANT UNITED STATES ATTORNEY


Eric Frick
SPECIAL ASSISTANT UNITED STATES ATTORNEY

Defendant's Counsel's Signature and Acknowledgment

I have read this Factual Basis, the Bill of Information, and the plea agreement in this case, and have discussed them with the defendant. Based on those discussions, I am satisfied that the defendant understands the Factual Basis, the Bill of Information, and the plea agreement. I hereby certify that the defendant does not dispute this Factual Basis.


C. Melissa Owen, Attorney for Defendant

DATED: 6-11-24